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UNITED
NATIONS

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General Assembly

Distr.
GENERAL

A/50/874
8 February 1996

ORIGINAL: ENGLISH

Fiftieth session
Agenda item 138 (a)

ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS: FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report of the Board of Auditors on the audit of the support account for peace-keeping operations for the period ended 30 September 1995 (see annex), prepared in accordance with General Assembly resolution 49/250 of 20 July 1995.

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ANNEX

Report of the Board of Auditors on the audit of the support account for peace-keeping operations for the period ended 30 September 1995

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LETTERS OF TRANSMITTAL

7 February 1996

Sir,

I have tne honour to present to you the report of the Board of Auditors to the General Assembly on the audit of the support account for peace-keeping operations in accordance with General Assembly resolution 49/250 of 20 July 1995.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman
United Nations Board of Auditors

The President of the
General Assembly of
the United Nations
New York, N.Y.

7 February 1996

Sir,

I have the honour to transmit to you the following documents:

(a) The report of the Board of Auditors to the General Assembly on the audit of the support account for peace-keeping operations in accordance with General Assembly resolution 49/250 of 20 July 1995; and

(b) The letter of transmittal to the President of the General Assembly.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman
United Nations Board of Auditors

The Secretary-General of the
United Nations
New York, N.Y.

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I. INTRODUCTION

1. In pursuance of General Assembly resolution 49/250 of 20 July 1995, the Board of Auditors carried out during September 1995 an audit of the support account for peace-keeping operations. In its audit of the support account, the Board was requested to review its management, including, inter alia, the following:

(a) The appropriateness of the funding level of the support account in view of actual experience, taking into account actions taken by relevant intergovernmental bodies;

(b) Consistency in the use of human resources for purposes authorized by the General Assembly;

(c) Confirmation that contractual arrangements for the employment of personnel are consistent with the temporary nature of the posts.

2. The audit focused on the review of the objectives and functions for which the support account was established, the methodology for the calculation of contributions to the account and the significance of contributions-in-kind to the resources of the account. The Board also examined the operational results of the support account, the recruitment and placement procedures for posts, the contractual terms of appointees and the utilization of approved human resources. The Board further evaluated the status of the 61 general temporary assistance positions authorized by the General Assembly, on an exceptional basis, to be converted to temporary posts for the period from 1 July 1995 to 31 January 1996.

3. Although the support account was established on 3 May 1991 by the General Assembly in its resolution 45/258, its operations took retroactive effect from 1 January 1990.

4. The establishment of the support account was necessitated by the need to continue to meet the resource requirements of existing peace-keeping operations as well as the additional workload in connection with the pre-implementation phase of prospective operations and to provide flexibility in the use of resources to respond to the administrative and political backstopping tasks of the various operations in accordance with their changing requirements. The General Assembly also approved the methodology for the calculation of contributions by existing missions to the support account.

5. At the time the support account was established, only five peace-keeping operati ns with varying responsibilities and mandates existed. Three of the five peace-keeping operations had military forces and two were observer missions. Based on the characteristics of the missions, the Administration felt at that time that the rate of contribution to the support account at 8.5 per cent of the civilian component costs was sound.

6. The submissions for the approval of the establishment of the support account in 1990 had acknowledged that the level of the account would be determined by the actual requirements it was intended for and indicated that the

proposed financing method would be reviewed at the end of the first two years of operations based on the actual experience gained during that period.

7. The present report examines and analyses the three major concerns of the General Assembly on the management of the support account. The Board's findings and recommendations were discussed with the Administration, whose comments have been incorporated in the report as appropriate. A summary of the main findings and recommendations is reported in paragraphs 12-25. The detailed findings are discussed in paragraphs 26-133.

II. OVERALL CONCLUSION

8. Between 1990 and 1993, the actual annual utilizations lagged behind the income of the support account owing, primarily, to delays in encumbering earmarked posts as a result of delayed recruitments. However, with the expanding costs of common services, the average utilization rate of support account income rose to 9.08 per cent in 1994, exceeding the established level of 8.5 per cent.

9. The non-reimbursable contributions of Member States in the form of military officers on loan to supplement backstopping activities were reported in the Secretary-General's submissions for staff requirements without disclosing in dollar terms the additional financial support being provided by the Governments concerned.

10. In a few cases, posts were redeployed at levels or for functions not fully consistent with those authorized by the General Assembly. It was also not possible to obtain adequate assurance that the incumbents of certain posts were actually performing backstopping functions because of the lack of job descriptions.

11. As at 1995, 32 per cent of the approved support account posts were encumbered by staff with permanent contracts and 61.6 per cent of the incumbents were a mix of staff on fixed-term and short-term contracts. The balance of 6.4 per cent represented the vacancy rate. In the report of the Secretary-General of 22 October 1994 (A/48/470), a proposal was made for establishing a proper mix of "continuing" and "flexible" posts to differentiate between requirements of an ongoing nature and those that were likely to expand or contract as new missions were established and completed ones were liquidated.

III. SUMMARY OF RECOMMENDATIONS

12. The Board recommends that the following corrective actions be taken:

(a) The temporary nature of the funding arrangement as originally conceived should be reviewed to reflect the current need for a mix of temporary and permanent arrangements, taking into account the following factors, among others:

(i) The actual requirement of each peace-keeping operation and the appropriate workload associated with the ratio of military to civilian personnel;

(ii) The level of the support account in relation to actual requirements;

(iii) Annualized budgets of the support account to provide a realistic yardstick for assessing performance (see paras. 35, 36, 49, 50, 70 and 71).

(b) To improve transparency in the estimation and utilization of support account resources, the value of non-reimbursable contributions-in-kind of Member States for backstopping peace-keeping operations should be disclosed in future submissions for staff requirements of the support account (see paras. 60-63);

(c) Contractual arrangements for the employment of personnel to support account vacancies should recognize the continuing need to attract and retain the services of a specified number of staff who possess appropriate institutional memory and the capacity to provide qualitative backstopping support (see paras. 92 and 93);

(d) Recruitment and placement procedures for support account posts should be further streamlined to ensure transparency in the utilization of resources only for purposes consistent with those authorized by the General Assembly (see paras. 77, 78, 101, 102 and 105);

(e) The Department of Peace-keeping Operations should expedite the compilation of job descriptions for its units for subsequent classification to enable the relevant support account posts to be properly encumbered (see paras. 108, 109 and 112);

(f) The Department of Peace-keeping Operations and the Office of Human Resources Management should identify the overlapping backstopping functions between them to determine a fair distribution of support account posts for their efficient utilization (see paras. 84-86).

IV. SUMMARY OF FINDINGS

13. The phenomenal growth in the number and complexity of peace-keeping operations since 1990 justifies the continuing need for the support account. Further, the temporary nature of the funding arrangement as originally conceived for the support account has proved to be inadequate to provide backstopping services on a continuing basis (see paras. 29-32 and 35).

14. Compared with the established funding level of 8.5 per cent, the expenditure incurred at Headquarters on staff costs and common services in support of backstopping peace-keeping operations for a five-year period (1991-1995) averaged 8.2 per cent, implying that the support account provided excess funds to the extent of 0.3 per cent. However, the yearly percentages for 1994 (9.08) and 1995 (11.25) reflect an increasing level of expenditure over the established funding level of 8.5 per cent (see paras. 43, 45, 49 and 50).

15. The value of contributions to the support account in the form of military officers released on loan by some Member States to the Organization for backstopping peace-keeping operations is not disclosed in the submissions of staff requirements. As a result such submissions included requests for posts already being encumbered gratis by some military officers on loan, thus providing a kind of cushion in the support account budget (see paras. 55, 56, 58 and 60).

16. The main reason for the unencumbered balances was that the approved posts established for funding under the support account for various reasons could not be filled promptly and fully before the end of each period (see paras. 65 and 66).

17. In the report of the Secretary-General of 27 May 1994 (A/48/470/Add.1), a proposal was made for the establishment of a proper mix of "continuing" and "flexible" posts to differentiate between requirements of an ongoing nature and those that were likely to expand or contract depending on the establishment of new peace-keeping missions and closure of the completed ones. This indicates a shift in emphasis from the original temporary nature of the funding arrangement for the support account (see paras. 70 and 71).

18. For reasons such as the existence of a binding contract and operational flexibility, two Professional posts (D-1 and P-4) and General Service posts were redeployed by the Department of Peace-keeping Operations at levels or for functions not consistent with those authorized by the General Assembly (see paras. 74-76).

19. Support account posts approved for the Office of Human Resources Management in 1995 for backstopping peace-keeping operations have not been surrendered to the Department of Peace-keeping Operations to which the specified functions were subsequently relocated (see paras. 82-84).

20. Of the 407 support account posts approved for 1995, 32 per cent were encumbered by regular staff with permanent contracts and 61.6 per cent were encumbered by a mix of regular and temporary staff with appointments of limited duration, the vacancy rate being 6.4 per cent (see paras. 90 and 91).

21. Support account posts do not hold much attraction for staff members on permanent contracts owing, among other things, to the lack of assurance of continued employment upon the expiration of the approved duration of existing posts (see paras. 92 and 93).

22. Most of the support account posts approved for 1995 that were filled were not circulated through the internal/external vacancy announcement process owing to delays in the preparation/classification of job descriptions of the posts. Also, one staff member was recruited at the P-5 level without recourse to established procedures (see paras. 98, 101 and 102).

23. The temporary fixed-term appointments of 10 Professional staff members of the Department of Peace-keeping Operations were extended beyond the 12-month mandatory period through the use of special service agreements, pending appropriate action to regularize such appointments (see para. 109).

24. Job descriptions for 28 out of the 61 authorized converted temporary posts have not been prepared to enable the posts to be formally classified and advertised to regularize appointments to the posts as required by General Assembly resolution 49/250 (see paras. 120 and 123).

25. Responsibility for the management of the routine operations of the support account devolves upon the programme managers of the various departments and offices utilizing support account resources (see paras. 126-129).

V. DETAILED FINDINGS

A. Appropriateness of the funding level of the support account

26. For a review of the appropriateness of the funding level of the support account, the Board identified the following issues for detailed examination and analysis.

(a) The continued justification of the purposes for which the support account was established considering the changing phases and complexities of peace-keeping operations since 1990;

(b) The validity of the methodology used for fixing the percentage for the calculation of contributions to the support account and the effects of the fixed percentage of 8.5 on the level of the support account;

(c) The impact of military personnel loaned by Member States to the Organization to supplement backstopping activities of peace-keeping operations on the resource requirements of the support account;

(d) The implications of the recurring unencumbered balances recorded under the support account since its inception.

27. In the succeeding paragraphs, the Board examines in some detail the issues in the order presented above and to determine to what extent they are linked to the determination of the funding level of the support account.

1. Continued justification for the support account

28. The Secretary-General's report of 18 September 1990 (A/45/493), in which the establishment of the support account was proposed, explained that the account was to be established to rationalize the use of "overload posts" already being funded from peace-keeping operations in response to the dramatic increase in peace-keeping operations. Paragraph 4 of the above document states: "These posts are provided to supplement the provisions under the regular budget for managerial, legal, technical and administrative support and backstopping of good offices and peace-keeping operations."

29. There were 29 field missions in operation as at 1994, of which 6 were started in 1992, 8 in 1993 and 2 in 1994. The international civilian staff in peace-keeping operations had risen from 1,410 to 3,500 at the end of 1993, an

almost 150 per cent increase, and military personnel had increased from 11,178 to 79,500, representing an increase of 610 per cent. Until 1991 peace-keeping operations primarily implemented, observation and interposition mandates. The advent of multi-component missions in 1992 and 1993 changed the focus and expanded the requirements for backstopping support. The cost of peace-keeping operations grew from $410 million in 1990 to $3,538 million in 1994, registering an increase of over 760 per cent.

30. Before 1993, the support account was used for staff costs and some operating expenses relating to peace-keeping activities. However, since 1993 all applicable common services costs of peace-keeping activities (rental and maintenance of office space, office furniture, equipment and supplies) were charged to the support account. Expenditure under common services for 1994 alone was $2.9 million.

31. In his report of 27 May 1994 (A/48/470/Add.1), which was issued after three years of operating the support account, the Secretary-General stated that he intended to build up gradually a number of regular budget posts to support and backstop peace-keeping operations and other field missions in future programme budgets, starting with the proposed programme budget for 1996-1997.

32. The Secretary-General further stated that despite the efforts made to absorb the additional workload created as a result of the increased volume of peace-keeping operations, the Secretariat's capacity to provide timely and effective support in the preparation, administration and monitoring of those operations had become inadequate.

33. Of the 407 support account posts approved for 1994, 32 per cent related to staff with permanent appointments while 33.4 per cent were fixed/short term posts. Only 65 out of the 407 posts, representing 15.9 per cent of the approved posts, were of a general temporary category.

34. The Board also noted that the entire cost of 35 posts of the Peace-keeping Financing Division of the Office of Programme Planning, Budget and Accounts, which have all the features of permanent posts, was funded from the support account. Also, out of 234 authorized posts for the Field Administration and Logistics Division of the Department of Peace-keeping Operations as at April 1995, as many as 157 (67 per cent) were financed from the support account.

35. Thus, whereas the support account was originally intended for funding temporary posts and general temporary assistance positions at Headquarters in line with the temporary nature of peace-keeping operations, it would appear that support account posts have by their numbers and complexity assumed a quasi-permanent stature, requiring a corresponding funding arrangement.

36. The Board considers that approval by the General Assembly of requests for the establishment of a number of regular budget posts for the Peace-keeping Financing Division contained in the Secretary-General's programme budget proposals for 1996-1997 is a tacit acknowledgement of the need to make a quasi-permanent arrangement to backstop ongoing peace-keeping operations. The Board, however, reiterates the concern of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) that "the support account should

not be misconstrued as a reserve fund whose sole purpose is to finance new posts" (A/45/801).

37. In addition to the deficiencies of the financing formula identified by the Board, the Administration underscores the importance of taking account of the continuing backstopping requirements during and after the liquidation phase of a peace-keeping operation. Consideration is currently being given to building into the formula a time-lag factor, which would allow the absorption of the workload generated after the closure of an operation.

2. Validity of the methodology used for fixing the percentage for calculating contributions

38. Any exercise to determine the appropriate funding level of the support account would not be complete without due consideration being given to the current method for calculating contributions to the account and how this method impacts on the resource needs of the account.

39. The average percentage for working out contributions to be included in the budget of peace-keeping operations was determined as 8.5 of the cost (i.e., salaries, common staff costs and travel) of the civilian component in the mission areas of the respective peace-keeping operations. The percentage was derived from the aggregate cost of the then existing overload posts expressed as a percentage of the aggregate cost of the civilian components in the mission areas.

40. In order to ascertain the validity of the "across the board" rate of 8.5 per cent of the civilian component costs of missions as the level of contributions to the support account, the Board aggregated the total budgeted civilian costs of all missions in the field on an annual basis and related the figures so obtained as a percentage to the actual contributions made to the support account.

41. Figures obtained in respect of the budgeted civilian costs of missions and the 8.5 per cent rate of contributions to the support account, as extracted from the various reports of the Secretary-General on the financing of peace-keeping operations, are provided in table 1 below.

Table 1

Estimated cost of the civilian staff component of peace-keeping missions contributing to the support account and the 8.5 per cent annual contributions credited to the support account

(In United States dollars)

Year	Total budgeted civilian staff cost of contributing missions	8.5 per cent contribution to support account
1990/91	146 800 000	12 477 400
1992	185 330 000	15 739 300
1993	282 300 000	23 998 316
1994	299 103 000	24 306 702
1995	300 984 000	23 894 892

42. The Board also related the budgeted civilian costs of missions to the actual civilian costs of overload posts at Headquarters for the period 1990-1994 to ascertain whether the 8.5 per cent fixed level of contribution would still be appropriate. The resultant figures indicated that the proportion of Headquarters overload posts expenditure to the total cost of expenditures on civilian staff in the field missions was less than the 8.5 per cent. The figures are provided in table 2 below.

Table 2

(In United States dollars)

Year	Total budgeted civilian staff cost of contributing missions (1)	Actual civilian staff costs at Headquarters (2)	Rate (Percentage) (2÷1) (3)	Actual civilian staff costs of Headquarters and non-post costs (4)	Rate (Percentage) (4÷1) (5)
1990/91	146 800 000	9 655 139	6.58	9 655 139	6.58
1992	185 330 000	9 571 618	5.17	10 672 940	5.76
1993	282 300 000	15 159 683	5.37	18 304 098	6.48
1994	299 103 000	22 564 236	7.54	27 171 646	9.08
1995 a/	300 984 000	29 778 200	9.89	33 850 900	11.25
Average	242 903 400	17 345 775	7.14	19 930 945	8.20

a/ The figures are provisional.

43. The average figure obtained was 7.14 per cent, which implied that the 8.5 per cent level provided funds in excess of the expenditure requirements of the support account at a time when the expenditure pattern had not expanded. The average utilization moved to 8.2 per cent when the non-post costs was added.

44. Also in table 2 when the expenditure incurred on non-post items at Headquarters (including travel, training and other operating costs) was added to the staff costs the percentage rose to 9.08 in 1994. The percentage is expected to reach 11.25 in 1995. In the circumstance any review of the methodology for contributing to the backstopping activities will have to take into consideration the volume of expenditures authorized to be charged to the support account.

45. The above analysis would indicate that with the modified pattern of meeting expenditure from the support account the current rate of 8.5 per cent is not excessive to the needs of the support account. In fact, the Administration is of the view that contribution at the existing rate is insufficient to fund the actual requirement of posts for Headquarters backstopping of peace-keeping operations.

46. The Board further compared the global costs of peace-keeping operations as indicated in the report of the Secretary-General of 28 November 1994 (A/49/717 and Corr.1 and 2), to the total expenditure charged to the support account on a yearly basis (table 3) and the rate of increases between peace-keeping expenditure and support account costs (table 4) to determine the relationship between the cost of peace-keeping operations and the cost of backstopping activities funded by the support account.

Table 3

(In millions of United States dollars)

	1990/91	1992	1993	1994
Cost of peace-keeping operations	890.2 a/	1 734.8	3 008.0	3 538.0
Total expenditures charged to support account	9.6	10.6	18.3	27.1
Percentage of expenditures charged to support account to total cost of peace-keeping operations	1.07	0.61	0.60	0.76

Source: A/49/717.

a/ Cost of peace-keeping operations: 1990, $410 million; 1991, $480.2 million.

47. As shown in table 4, the annual global cost of peace-keeping operations and the related cost of backstopping these operations at Headquarters both increased except for 1994. In relative terms, however, the ratio of backstopping costs to the total budgets of the peace-keeping missions has decreased except for 1994 (table 3).

Table 4

(In percentages)

Period	Annual increase in peace-keeping expenditure	Annual increases in support account costs
1990-1991	17.1	0
1991-1992	261.3	10.4
1992-1993	73.4	72.6
1993-1994	17.6	48.1

48. The decrease in the ratio of peace-keeping backstopping expenditures to the total budgets of the peace-keeping missions is indicative of the changing phases of peace-keeping activities. It is evident that the operational level of the support account is influenced by changes that occur in the operational pattern of peace-keeping missions, either by way of liquidation of existing missions or owing to the setting up of new peace-keeping missions. As an illustration, the contribution of United Nations Protection Force (UNPROFOR) to the support account was $6.1 million in 1994 and projected to be $8.3 million in 1995. It is likely that the income level of the support account will drop sharply owing to the reduction in the operations of UNPROFOR.

49. The Board noted that the rate of 8.5 per cent fixed in 1990 was based on a set of circumstances that took into account the military population and the civilian personnel at the missions at that time. In 1990, there were approximately 10,000 military and 5,000 civilian personnel. On the other hand, there were 75,000 military and 13,000 civilian personnel in the mission in 1994. Whilst the ratio of the military to the civilian population was 2 to 1 in 1990, this grew to 6 to 1 in 1994, thus distorting the basis of one of the assumptions used in fixing the 1990 rate. In other words, the rate as of now does not take into consideration the workload associated with the increased military personnel for whom backstopping services are to be provided by the civilian staff at Headquarters.

50. The Board's review has established that the rate of 8.5 per cent fixed in 1991 has served the purpose reasonably well in the past. But, for the sake of precise budgeting and accounting, the Board feels that the rate should be modified periodically, say once in every two years, taking into account the following factors: the actual requirements of each peace-keeping operation and the appropriate workload associated with the ratio of military to civilian

personnel. The Board also suggests that the actual contributions payable by Member States should be adjusted at the end of the financial period in which the review is conducted by giving appropriate credit to contributors.

51. The Administration shares the view that any support account financing formula should be reviewed periodically and that the actual contributions payable by Member States should be adjusted at the end of the financial period in which the review is conducted by giving appropriate credits to contributors. Among the options that may merit consideration when revisiting the financing formula could be the establishment of a separate budget for backstopping of peace-keeping operations at Headquarters, together with separate assessments of Member States and credits to them for any unencumbered balances. The volatility of income generated through the use of the current formula, which is based solely on the civilian costs of ongoing operations, and the need to rationalize the funding of peace-keeping backstopping highlight the advantages of establishing a separate budget for such requirements to be financed on the peace-keeping scale of assessment.

3. The impact of contributions-in-kind on the resource requirements of the support account

52. The Secretary-General's report of 27 May 1994 (A/48/470/Add.1) stated that because of the inability of the Organization to provide at Headquarters the required services for backstopping peace-keeping activities offers were accepted from Member States who made military officers available on loan at no cost to the Organization.

53. Military officers on secondment to the Department of Peace-keeping Operations on loan from Member States numbered 99 as of 31 July 1995. Their areas of assignment are as provided in table 5.

Table 5

Area of assignment	Number of officers
Office of the Under-Secretary-General	19
Office of Operations	6
Office of Planning and Support	25
Field Administration and Logistics Division	8
Logistics and Communications Service	38
Personnel Management and Support Service	3
Total	99

54. The duration of posting of military officers on attachment tc the Department of Peace-keeping Operations varied from one to two years. Posts encumbered by such officers are not classified. However, based on the ranks of the officers on loan and by equating them with established posts in the Organization, it is estimated that the distribution of the 99 posts could be as follows:

Posts	Number
P-5 level	2
P-4 level	33
P-3 level	39
P-2/1 levels	14
Other levels	11
Total	99

55. Using the 1995 standard salary costs version 48/01, it is estimated that the 99 seconded staff posts would have cost the support account a substantial additional estimated expenditure of $10.5 million annually.

56. The Board noted that although the submissions by the Secretary-General for the approval of staff requirements under the support account indicate the contributions-in-kind in the form of military officers on loan to supplement backstopping peace-keeping activities, such submissions do not quantify in monetary terms the additional financial support being provided by some Governments.

57. The Administration has reservations concerning the inclusion of the financial evaluation of military and civilian personnel provided gratis by Member States into reporting on the support account financing. Nevertheless, the Administration intends to consult with the Governments providing such personnel gratis on the possibility of arriving at an appropriate basis for associating dollar values with their voluntary contributions, for the purpose of reflecting them as footnotes to the financial statements, or even as footnotes in the Secretary-General's financing reports on the support account. In this connection, it is noted that the utility and comparability of dollar values that may be provided by Governments would be circumscribed by the wide variance in emoluments paid to their personnel under their respective national schemes.

58. From the review of approved staff posts and the reasons given for subsequent redeployments, the Board noted that the Secretary-General's submissions for staff requirements for backstopping operations did not take into consideration posts already encumbered by military personnel on loan. For example, the reason given by the Department of Peace-keeping Operations for the temporary redeployment of support account posts approved for 1994 was that the

posts were then being encumbered by military officers on loan to the United Nations. This explanation would imply that the functions being performed by the military officers were not considered as additional to the resource need of the support account when the request was made for the same posts to be redeployed.

59. The details of these redeployments are provided in table 6.

Table 6

Level	Redeployed from	Redeployed to
1 P-3	Military Adviser's Office	Mission Planning Service
2 General Service (Principal level)	Military Adviser's Office	1. Office of the Under-Secretary-General-Registry
		1. Executive Office
1 General Service (Other level)	Military Adviser's Office	Office of the Under-Secretary-General-Registry
5 General Service (Other level)	Situation Centre	1. Office of the Under-Secretary-General
		2. Executive Officer
		2. Asia and Middle East Division
2 General Service (Other level)	Mission Planning Service	2. Europe and Latin America Division
1 General Service (Other level)	Demining Unit	Office of Operations
1 General Service (Other level)	Logistics and Common Service	Personnel Management and Support Service

60. Since the functions of the redeployed posts were apparently being performed already by military officers on loan to the Department of Peace-keeping Operations at the time of the submissions there was no need for such posts to be included in the request. Such requests would lead to a duplication of functions and might introduce a sort of cushion into the support account budget.

61. The contribution to the support account is required to be closely linked to its level of expenditures. Consequently, the determination of the appropriate level of funding should fully take into account the actual (i.e., current) expenditures as well as the potential commitments (i.e., non-reimbursable contributions-in-kind) required to provide adequate backstopping for peace-keeping operations.

62. In regard to accounting, paragraph 31 of the United Nations system accounting standards (Rev.1), which is also supported by the Secretary-General in document A/44/624 of 18 October 1989, states that: "voluntary contributions in kind, if the particular nature of the Organization's operations so requires, should be recorded in the books of account. Where circumstances so warrant, contributions-in-kind should be disclosed in a note to the financial statements. Such contributions should be valued at the donor's valuation, fair market value or budgeted value, whichever the Organization considers to be most appropriate. The basis of valuation should be disclosed. The recording of voluntary contributions in kind as income and expenditure should take place simultaneously."

63. Consistent with the above standard on the accounting treatment of voluntary contributions-in-kind and to improve transparency in financial reporting, the Board considers it appropriate that all contributions-in-kind received from Governments for backstopping peace-keeping operations should be disclosed in monetary terms. In accordance with the standard, appropriate basis for estimating the value of the services of the military officers on loan to the Organization can be determined in consultation with the Governments providing these officers.

64. The Administration said it was aware of the possible distortionary impact on the determination of backstopping requirements of the use of military and civilian personnel provided by Member States gratis for backstopping in areas where there was little or no in-house expertise at Headquarters. It is agreed that relevant information on such personnel should be disclosed. For this purpose, information on the number and location of such personnel in the various units within the Department of Peace-keeping Operations has been included in the most recent reports of the Secretary-General on the support account. Forthcoming budget proposals for the support account will contain comprehensive data on staffing resources from all sources of funds (i.e., regular budget, extrabudgetary, support account and gratis personnel) available to all Headquarters departments/offices. This would ensure that the General Assembly's review of the support account requirements takes full account of all human resources expected to be available to the Secretariat.

4. Recurring unencumbered balances recorded under the support account

65. From 1990 to 1994, the support account showed recurring unencumbered balances at the end of each year's operations. The yearly cumulative unencumbered balances for the period referred to are provided as follows:

Year	United States dollars a/
1990/91	622 055
1992	5 498 295
1993	10 033 691
1994	8 938 661

a/ Figures obtained from audited financial statements.

66. The main reason for the unencumbered balances was that the approved posts established for funding under the support account could not be filled promptly and fully before the end of each period because of the long lapse of time between proposals and the granting of approval to establish the posts, as well as the Organization's cumbersome recruitment procedures.

67. The Board noted that based on administrative instruction ST/AI/286 of 3 March 1982, 20 per cent of the gross contributions to the support account is set aside as an operating reserve, not available for allotment. At the end of 1994, the operating reserve and the unexpended balance together represented 22.1 per cent of the total income of the support account, implying that only 77.9 per cent of total income was expended.

68. However, as discussed in paragraph 30 above, since 1993 the costs of common services have been an integral part of the support account budgets and expenditures. Also, the utilization levels analysed above did not include posts in respect of staff currently backstopping peace-keeping operations, but whose salaries are in fact not charged to the support account. Because of time constraints the Board was unable to ascertain the level of (non-reimbursable) contributions of the regular budget in the form of posts to the support account for the backstopping of peace-keeping operations.

69. It is therefore the view of the Board that a realistic level of the support account cannot be prescribed without due regard to the continuing evolution of the expenditure pattern of the support account. Also, a realistic appraisal of the actual resource requirements of the support account should include the assessment of the contribution of the regular budget to backstopping of peace-keeping operations.

70. In the report of the Secretary-General of 27 May 1994 (A/48/470/Add.1), a proposal was made for establishing a proper mix of "continuing" and "flexible" posts to differentiate between requirements of an ongoing nature and those that were likely to expand or contract as new peace-keeping missions were established and the completed ones were liquidated. Paragraph 18 of the Secretary-General's report states, inter alia, that "the expanded use of the peace-keeping support account is necessary, particularly in the immediate future".

71. The Secretary-General's proposals in the above report appear to indicate a shift in emphasis from the original temporary nature of the funding arrangements of the support account. The need has been felt for a mix of temporary and permanent funding arrangements. It would appear, however, that to date no concrete proposals on new funding arrangements have been put forward by the Administration. A review of the funding arrangements of the support account should take into account, inter alia, the realities and complexities of the present peace-keeping operations including the following factors:

(a) The experience gained regarding the overall level of requirements needed for effective implementation of backstopping requirements;

(b) The level of the account in relation to actual requirements;

(c) The complexity of administrative demands posed by each mission;

(d) The introduction of annual budgets for the support account to provide a realistic and appropriate yardstick for assessment of performance.

72. The Administration concurs that the support account funding arrangement should be reviewed, and that such a review should take into account, among other things, the three factors mentioned by the Board in paragraph 12 (a) above. The Administration argues that while the determination of the Headquarters' backstopping requirements will certainly involve a comprehensive assessment of the actual requirements of each peace-keeping operation, it should be underlined that the requirements in the support account backstopping posts are not determined on the basis of a specific operation, since such posts perform tasks for any number of peace-keeping operations interchangeably.

73. At the same time, the Administration shares the Board's concern that the current financing formula did not anticipate the magnitude and complexity of backstopping tasks, particularly the impact of the drastic increase in the military component of peace-keeping operations. The formula also failed to envisage continuing backstopping requirements beyond the completion of a mission, especially involving accounting and management of assets, processing of claims from troop contributors, settlement of various disputes, etc. The review of the formula is on the Administration's agenda.

B. Consistency in the use of human resources for purposes authorized by the General Assembly

1. Redeployment of approved support accounts posts

74. The Board's review of the staffing tables of the Department of Peace-keeping Operations for the support account posts for 1995 disclosed that two Professional posts were being utilized for functions other than those approved by the General Assembly. These are one D-1 post redeployed from the Europe and Latin America Division of the Department to the Situation Centre and one P-4 post from the Civilian Police Unit to the Mission Planning Service.

75. It is recalled that in its resolution 48/226 of 23 December 1993 authorizing support account posts for 1994, the General Assembly had approved a post at the P-5 level for the Situation Centre on the recommendations of the Advisory Committee on Administrative and Budgetary Questions because the actual working arrangements of the Civilian Police Unit were not yet finalized. The Assembly did not provide a P-4 post for the Mission Planning Service.

76. The Department of Peace-keeping Operations explained that it had already contracted a valid agreement for the post of a Chief of the Situation Centre at the D-1 level in September 1993 before the General Assembly, in its resolution 48/226, authorized the post to be encumbered at the P-5 level. Also, the P-4 post approved for the Civilian Police unit was redeployed because by the time the post was finally approved, the position had been filled by an officer on loan from a Member State at no cost to the Organization. The post was therefore used on a temporary basis in the Mission Planning Service. Other redeployments of support account posts approved for the Department of Peace-keeping Operations in 1994 are shown in table 7:

Table 7

Authorized for unit	Present in authorized unit	Redeployed to
2 General Service (Principal level) for Military Division	-	Office of the Under-Secretary-General-Registry
5 General Service (Other level) for Mission Planning Service	3	Office of the Under-Secretary-General to assist in planning and support
4 General Service (Other level) for Mission Planning Service	3	Demining Unit
1 General Service (Other level) for Logistics and Communication Service	-	Personnel Management and Support Service (in lieu of delegation of authority)

77. The redeployments of posts by the Department of Peace-keeping Operations violates General Assembly resolution 49/250, by which the Assembly vests in the Secretary-General the authority to redeploy approved posts in accordance with functional requirements. Also, of much concern is the continued deployment, since 1993, of a post for the Europe and Latin America Division at the Situation Centre at a higher level (D-1) than approved by the General Assembly (P-5). The same goes for the redeployment of a P-4 post from the Civilian Police Unit to the Mission Planning Service, when no such post has been approved by the Assembly.

78. Redeployments of posts for purposes not approved by the General Assembly constitute a misapplication of the resources of the support account. The Board suggests that all such unauthorized redeployments should be regularized by seeking appropriate authorizations from the Assembly.

79. The Administration states that some of the temporary redeployments were dictated by pressing operational considerations and the need for a more efficient programme delivery. These and other variances will be addressed in the context of the comprehensive review of the support account requirements.

2. Reallocation of functional responsibilities

80. As analysed below, the audit disclosed that 25 support account posts were approved for the Office of Human Resources Management for the biennium 1994-1995:

Table 8

Section/unit	Level of post	
	Professional	General Service
Human Resources Management Information Systems Section	1	-
Professional Staffing Service	2	3
General Service Staffing Section	-	4
Examination and Tests Section	-	1
Staff Administration and Monitoring Service	1	2
Compensation and Classification Service	2	2
Medical Service	2	4
Staff Counsellor's Office	1	-

81. The backstopping functions for peace-keeping operations for which the posts were approved for the Office of Human Resources Management included recruitment, appointment and assignment of personnel, administration of salaries and allowances, medical examination and clearance of personnel selected for mission assignments, litigation and disciplinary matters, monitoring and management audit.

82. In May 1995, most of the responsibilities and functions enumerated above were reallocated to the Department of Peace-keeping Operations in line with the policy of decentralization of the management of human resources. Consequently, the Department was reassigned the additional responsibilities of recruitment, appointment and assignment of personnel and administration of salaries and

allowances previously performed by the Office of Human Resources Management. To be able to perform these functions the related posts ought to be transferred to the Department of Peace-keeping Operations.

83. The number of support account posts approved in 1995 for the Office of Human Resources Management for its functions relating to recruitment, appointments and assignment of personnel was three Professional and eight General Service posts. Similarly, three Professional and four General Staff posts were approved for backstopping duties involving the administration of staff salaries.

84. Despite the above, the Board noted that the Office of Human Resources Management transferred only two posts (one Professional and one General Service) to the Department of Peace-keeping Operations against the original allocation of three Professional and eight General Service posts. Also, since some aspects of the duties of staff administration are now transferred to the Department of Peace-keeping Operations, the continued retention of all the posts authorized for the performance of these duties would defeat the purpose for which such posts were authorized.

85. The General Assembly's approval of peace-keeping operations support account posts is made on the basis of functions as submitted to the Assembly. It is therefore appropriate that posts authorized for the performance of functions should be deployed to offices where such functions are performed.

86. It is acknowledged that despite the decentralization and reallocation of posts directly linked to peace-keeping operations to the Department of Peace-keeping Operations, the Office of Human Resources Management continues to perform all functions regarding human resources policy and planning, the application of classification standards and other functions related to peace-keeping that require the retention of some support account posts. The two units need to discuss overlapping functions with a view to arriving at a fair distribution of support account posts between them.

87. The Office of Human Resources Management informed the Board that the possibility of transferring additional posts to the Department of Peace-keeping Operations was under consideration. Further, the Office of Human Resources Management was of the view that the number of support account posts originally authorized for that office was not sufficient to cover the actual workload for peace-keeping support and it intended to submit a request for additional posts to the General Assembly.

88. The Administration acknowledged the need to delineate backstopping functions between the Department of Peace-keeping Operations and the Office of Human Resources Management and envisages that that would be done in the context of the ongoing comprehensive review of support account post requirements for 1996.

C. Confirmation that contractual arrangements for the employment of personnel are consistent with the temporary nature of posts

1. Ratio, mix and contractual status of staff

89. The Board reviewed existing contractual arrangements for the employment of personnel under the support account for consistency with the temporary nature of their posts. The review disclosed that most of the appointments made under the support account were of limited duration, which is consistent with the temporary nature of the posts. The personnel encumbering the support account posts have varying contractual arrangements. There are regular and temporary Professional and General Service staff as well as loaned military officers of non-staff status.

90. Statistics available to the Board on the staff mix and contractual status of personnel encumbering the 407 support account posts approved as at July 1995 disclosed that 32 per cent of the approved posts were encumbered by staff with permanent contractual appointments and 61.6 per cent were encumbered by staff on fixed-term and short-term contracts. On the whole, 42.3 per cent of the posts were encumbered by Professional category staff whilst General Service staff represented 51.3 per cent. The vacancy rate was 6.4 per cent as indicated in tables 9 and 10.

Table 9

Contractual status of personnel on support account posts as of July 1995

Level	Permanent status	Fixed/short-term status	Total for level	Staff mix ratio (percentage)
Professional	57	115	172	42.3
General Service	73	136	209	51.3
Total at post	130	251	381	93.6
Vacancies	22	4	26	6.4
Total posts	152	255	407	100
Percentage/Total posts	32	61.6		

Table 10

Summary

(In percentages)

Post levels	Permanent contracts	Fixed/short-term contracts	Total per level
Professional	14.1	28.2	42.3
General Service	17.9	33.4	51.3
Incumbency	32	61.6	93.6
Vacant posts	5.4	1	6.4
Total posts mix	37.4	62.6	100

91. There were 32 military officers serving on fixed-term appointments performing backstopping activities in the Department of Peace-keeping Operations. The number represents 13 per cent of the total support account posts approved for the Department in 1995.

92. Appointments to support account posts are made either through new recruitments or the selection of serving staff in accordance with placement and promotion procedures. When serving staff (who may hold either permanent or fixed-term contracts) are selected, they transfer permanently to the new department/office in which the support account post vacancy is located. While fixed-term and permanent staff may indeed be exposed to a lack of assurance of continued engagement upon the expiration of the approved duration of the support account posts, it has been the Secretary-General's position that priority be given to placing against Secretariat-wide post vacancies staff members holding permanent contracts (or staff in service for extended periods under fixed-term contracts), taking into account their relevant background and experience. The apparent lack of a firm assurance of continued engagement upon the expiration of the approved duration of support account posts makes such posts unattractive to the best-qualified candidates.

93. While acknowledging that the majority of support account posts should be temporary in nature, it is necessary to recognize the continuing need to attract and retain the services and expertise of qualified regular staff members who possess the institutional memory of the Organization and the capacity to provide qualitative backstopping services to peace-keeping operations.

94. The Administration concurs with the recommendation in paragraph 12 (c) and recalls that the Secretary-General has consistently drawn this problem to the attention of the General Assembly. The conditionally approved conversion of 61 positions funded from general temporary assistance to the status of temporary posts, as reflected in Assembly resolution 49/250, has brought a measure of

relief. Should the Assembly revisit the financing formula with a view to addressing its volatility and to providing the support account with a more stable and assured funding basis, reference will be made again to the ongoing difficulties in attracting qualified individuals to support account vacancies.

2. Recruitments and placements for support account posts

95. As part of our review of existing contractual arrangements, we ascertained whether posts funded under the support account were filled in accordance with existing staff recruitment and placement procedures and practices.

96. The increased number of peace-keeping missions between 1991 and 1994, the diversity of their various mandates and the complexities of backstopping activities compelled the Administration to review its human resources management strategies to provide flexibility in the use of such resources to respond to the changing nature of peace-keeping operations.

97. The placement and promotion system of the Organization was revised by bulletin ST/SGB/267 and administrative instruction ST/AI/390 for the purpose of increasing the transparency of the placement and promotion processes and allowing for the expeditious filling of vacancies with the best-qualified candidates. In this regard, the Office of Human Resources Management was required after 31 December 1993 to announce all vacancies by issuing vacancy notices and circulating or filing a monthly list of vacant posts for all categories of staff at Headquarters to be filled internally (ST/AI/390/Corr.1).

98. A review of recruitments and placements under the support account in the light of the foregoing disclosed that, of the 407 support account posts approved as at July 1995 (see A/49/717) only 68 (16.7 per cent) were circulated through internal/external vacancy announcements, as per statistics provided by the Specialist Services Division of the Office of Human Resources Management.

99. In summary, the posts of 27 staff members of the Department of Peace-keeping Operations at the Professional level had either not been advertised or had been filled even though the advertising process was incomplete. Owing to the retrenchment in other parts of the Organization in 1994, a great number of vacancies in the General Service category were filled by staff selected from a roster maintained by the Office of Human Resources Management. Existing policies require the circulation only of posts at the GS-5 and above. Of the 40 GS-5 to GS-7 posts in the Department of Peace-keeping Operations, 10 became vacant since 1994, all of which have since been advertised. Of the 10, 8 were filled and the process is pending finalization for the remaining 2.

100. The Administration explained that when support account posts were approved or become vacant, the recruitment of personnel through the internal/external vacancy announcement process involved delays averaging six to nine months before circulated posts could be filled. To keep approved posts vacant all this while would adversely affect programme delivery and work schedules. Thus the posts were filled on a temporary basis through an internal selection process approved by the Office of Human Resources Management pending the initiation of formal

vacancy announcement and recruitment procedures and reviews by the Appointment and Promotion Board.

101. The audit disclosed that some temporary placements sometimes extend beyond two years without the formal vacancy announcement process being initiated owing to problems of delayed preparation of job descriptions and classification of posts that are required for processing the vacancy announcements. The support account posts at the Department of Administration and Management and the Department of Peace-keeping Operations for which vacancy announcements were not circulated included the 61 general temporary assistance positions that were approved in July 1995 by the General Assembly for conversion to temporary posts up to 31 January 1996 and for which reason those posts could not be advertised.

102. It was noted that in May 1995 the Department of Peace-keeping Operations recruited the Officer-in-Charge of the Review and Analysis Section of the Finance Management and Support Service at the P-5 level, having been previously contracted on a special service agreement from October 1994 to April 1995. The fixed-term contract of the incumbent expired in January 1996. As the post has to date not been classified, recruitment was done without recourse to established procedures of vacancy announcements and the reviews by the Appointment and Promotion Board to ensure transparency and fairness in the recruitment process.

103. The Department of Peace-keeping Operations responded that it recognized the need to advertise posts and had initiated a number of reform proposals to make the recruitment process faster, more efficient and transparent.

104. Concerning the recruitment of the Officer-in-Charge of the Review and Analysis Section of the Finance Management and Support Service, the Department of Peace-keeping Operations responded that the P-5 position had become vacant through the creation of a general temporary assistance D-1 post for the Chief of Service. The incumbent of the P-5 post, whose professional background supported this ad hoc arrangement, was given a contract in line with the duration mandated by the General Assembly for the general temporary assistance post. Job descriptions for all Professional posts in the Finance Management and Support Service are about to be finalized. The post under question will be advertised as soon as the official classification notice has been served.

105. The lack of adequate job descriptions for support account posts denies programme managers an effective system for measuring the performance of the personnel encumbering these posts. The Board recommends that recruitment and placement procedures for support account posts should be further streamlined to ensure that resources are used only for backstopping peace-keeping operations and in an expeditious, transparent and efficient manner.

106. In accepting this recommendation, the Administration stressed its commitment to effective and transparent recruitment and placement procedures for the support account posts. The Administration further stated that specific inconsistencies will be addressed in the context of the comprehensive review of support account post requirements for 1996, which is currently being conducted in the light of the downsizing of both peace-keeping operations and the projected income level of the support account. As part of the streamlining

process, measures will be put in place for job descriptions to be developed in a timely manner.

3. Use of special service agreements to contract services

107. By bulletin ST/SGB/247 of 6 February 1992, all recruitments in the Professional category within the Organization were temporarily suspended. However, the Department of Peace-keeping Operations was granted an exception to make temporary recruitments on an exigency basis to fill posts approved under the support account. All such temporary appointments were to be regularized through the formal circulation of the vacant posts and subsequent reviews by the Appointment and Promotion Board in cases of appointments with durations of one year or more.

108. Recruitments that are subject to review by the Appointment and Promotion Board require formal job descriptions for each post to be classified by the Classification Section of the Office of Human Resources Management, the circulation of vacancy announcements and compliance with candidate selection procedures. In consequence, temporary appointments to Professional posts made since the freeze on recruitments were for durations of less than one year and therefore not subjected to review by the Appointment and Promotion Board.

109. Examination of the employment records of 10 Professional staff members recruited on temporary basis by the Department of Peace-keeping Operations on fixed-term appointments of maximum durations of 11 months each disclosed that these staff members were retained on special service agreements for one month after the expiry of their 11-month fixed-term contracts. They were re-engaged on further fixed-term contractual arrangements. Through this practice the Department succeeded in retaining personnel recruited on a temporary basis for long periods without regularizing these appointments by circulating the vacant posts as required by bulletin ST/SGB/247 and in violation of staff rule 104.14(f) (i), which makes it obligatory for all appointments of 12 months or more to be subjected to review by the Appointment and Promotion Board. Detailed particulars on the affected personnel were provided to the Department of Peace-keeping Operations.

110. The Department of Peace-keeping Operations responded that the 10 recruitments had been made as an interim measure on the basis of the excellent past performance records of the individuals. The Administration explained that the basic logic of United Nations classification policy required the assessment of the functions and responsibilities of an individual post in relation to its entire organizational setting. The delayed application of this policy by the Department of Peace-keeping Operations, however, inhibited the timely and consistent classification of posts.

111. Regarding the status of contractual arrangements of the 10 staff members, the Department of Peace-keeping Operations contended that in two cases the posts had been classified and advertised and the staff members confirmed as the most qualified candidates, two others had been advertised pending confirmation, the job descriptions of four were included in those of the Field Administration and Logistics Division and one candidate had been offered a replacement post for a

staff member on a mission that did not require approval of the Appointment and Promotion Board. It was further explained that it was only in late December 1993 that the Advisory Committee on Administrative and Budgetary Questions and the General Assembly had specified the lower level for the Chief of the Situation Centre. The job description has since been found classifiable at the D-1 level. It is the intention of the Department of Peace-keeping Operations to submit a proposal to redeploy the post from the Europe and Latin America Division to the Situation Centre.

112. The extension of temporary appointments by the use of special service agreements is considered irregular as it does not ensure fairness in the appointment process, nor does it provide the Appointment and Promotion Board the opportunity to assess the suitability of the incumbents for permanent appointments. The Department of Peace-keeping Operations should therefore expedite the compilation of the job descriptions of its units for their subsequent classification to enable the posts to be properly encumbered.

113. The Administration accepted the recommendation but explained that it had taken considerable effort during the past three years to develop the structure of the Department of Peace-keeping Operations, especially in a situation of serious staff shortages and pressing operational demands. As new functional units evolved, formal actions to define their terms of reference, specify staffing requirements, assign responsibilities of each member of a unit and, lastly, to record job descriptions, followed with an inevitable time-lag. As the situation stabilized, the classification exercise advanced and it was envisaged that it would be completed shortly.

D. Status of 61 general temporary assistance positions converted to temporary posts

114. In paragraph 12 of its resolution 49/250, the General Assembly authorized, on an exceptional basis, the conversion of 61 positions previously requested by the Secretary-General in his report of 27 May 1994 (A/48/470/Add.1) to temporary posts for the period 1 July 1995 to 31 January 1996 for purposes indicated in the Secretary-General's original submissions.

115. The Board's review of the status of the 61 posts as deployed between the Department of Administration and Management and the Office of Legal Affairs and the Department of Peace-keeping Operations disclosed that the distribution of the posts was consistent with the recommendation of the Advisory Committee on Administrative and Budgetary Questions in annex II of its report of 24 June 1994 (A/48/955).

116. The detailed distribution of the posts compiled from records provided by the Department of Administration and Management and the Department of Peace-keeping Operations are provided in table 11 below.

Table 11

Distribution of 61 converted general temporary assistance positions

	D-1	P-5	P-4	P-3	GS	Vacant	Total
Department of Administration and Management	1	2	2	7	5	2 a/	19
Office of Legal Affairs	-	-	1	-	-	-	1
Department of Peace-keeping Operations	2	2	6	5	22	4 b/	41
Total	3	4	9	12	27	6	61

a/ The levels of the vacant posts were not indicated.

b/ Two each at the P-4 and P-3 levels.

117. Table 12 below also provides details of the contractual status of the incumbents of the 61 converted posts.

Table 12

Status of incumbency of 61 general temporary assistance positions converted to support account posts

User department	Category	Permanent appointment	Fixed-term appointment	Short-term appointment	Vacant posts	Total converted positions
Department of Administration and Management and Office of Legal Affairs	Professional	1	9	2	2	14
	General Service	1	5	-	-	6
Subtotal		2	14	2	2	20
Department of Peace-keeping Operations	Professional	5	10	-	4	19
	General Service	3	17	2	-	22
Subtotal		8	27	2	4	41
Total		10	41	4	6	61

118. The status of the incumbents of the converted posts disclosed that of the 20 converted posts authorized for the Department of Administration and Management and the Office of Legal Affairs, 9 were encumbered by regular staff of the Organization whose appointments had already been reviewed by the Appointment and Promotion Board, while 9 posts were encumbered by personnel whose recruitments had not been subjected to the required recruitment procedures of the Organization. Two posts had not yet been encumbered.

119. The Board noted that 8 out of 41 authorized converted posts allocated to the Department of Peace-keeping Operations were encumbered by staff of the Organization who hold regular appointments, while 29 posts were encumbered by staff whose posts had not been advertised and subjected to reviews by the Appointment and Promotion Board. The remaining four posts were vacant.

120. In sum, the Board noted that the appointments of 38 incumbents out of the 61 converted posts had not gone through the recruitment procedures of the Organization, while 17 posts were encumbered by staff with regular appointments. Six converted posts were vacant.

121. The Board observed that although the converted posts have been temporarily approved until the end of January 1996, some of the personnel encumbering these posts already have contractual arrangements whose expiry dates extend beyond 31 January 1996 as indicated in table 13 below.

Table 13

Contract expiry periods of incumbents of 61 converted posts

Department	Before 31/12/95	By 31/01/96	Feb. to Mar. '96	April to June '96	July to Dec. '96	1997	Perm.	Undeclared Expiry	Undeclared Total
Department of Administration and Management	7	2	3	2	2	-	2	-	18
Department of Peace-keeping Operations	13	2	2	6	2	2	8	2	37
	20	4	5	8	4	2	10	2	55 a/

a/ Not including six vacant posts (see table 14).

122. The table shows that out of the 55 encumbered posts, only 24 are of contractual arrangements that expired on or before 31 January 1996.

123. In respect of job descriptions for the converted posts, it was noted that 28 of the posts have no job descriptions to enable them to be classified formally and advertised in accordance with General Assembly resolution 49/250. Twenty-seven of the posts have job descriptions, while 6 posts are vacant, as indicated in table 14 below.

Table 14

Status of job descriptions for 61 converted temporary posts

User department	Number of posts with classified job descriptions	Number of posts without classified job descriptions	Vacant posts	Total posts
Department of Administration and Management				
Professional	1	2		3
Other level	12	3		15
	13	5		18
Vacant posts			2	2
Total				20
Department of Peace-keeping Operations				
Professional level	8	1		9
Other level	6	22		28
	14	23		37
Vacant posts			4	4
			6	41
Grand total	27	28	6	61

124. The Department of Peace-keeping Operations contends that given the temporary nature of the posts, it would be highly unusual for a number of reasons to advertise them: the Office of Human Resources Management classification rules do not permit the classification of temporary posts, the existing advertising process takes well over six months on the average and it would be impossible to attract qualified staff if, at the minimum, a two-year appointment could not be offered. The circumstance of four vacancies among general temporary assistance posts might be seen as an illustration of the difficulty of filling them.

125. The Department of Administration and Management responded that although some contracts exceeded the temporary duration of the general temporary assistance posts, a provision had been made to ensure that, in the event that the posts might not be extended beyond 31 January 1996, they could be reabsorbed against other longer-term posts in the Department.

E. Management of the support account

126. It was observed that responsibilities for the management of the routine operations of the support account were not centralized in one controlling or management body. Instead, they devolve upon and are exercised by programme managers of the individual departments which use posts and resources approved under the support account.

127. The Department of Administration and Management through the Office of Programme Planning, Budget and Accounts exercises oversight role on the financial operations of the support account. The Office of Programme Planning, Budget and Accounts issues allotment advices and staffing table authorizations to programme managers who utilize support account resources.

128. Through the Peace-keeping Financing Division, the Office of Programme Planning, Budget and Accounts monitors the execution of programme budgets through the review of incumbency and allotment reports on a monthly basis to ensure that allocations are not exceeded. It also coordinates data required for the formulation of the income and expenditure budget for support account operations.

129. Personnel issues for support account posts are monitored and supervised by the Office of Human Resources Management. The utilization of resources provided under the support account is the sole responsibility of the various programme managers and their executive officers who are the certifying officers for the account in their respective departments and offices.

130. Owing to the peculiar nature of the peace-keeping operations, which the account supplements, certain operational needs do not have appropriate parallels in the established policies, procedures and regulations of the Organization. For example, the wholesale application of the recruitment and placement procedures of the Organization to the temporary posts financed by the support account constitutes an impediment in attracting and retaining the services of qualified personnel. It will therefore be necessary for programme managers of the support account to seek exceptions to existing rules as appropriate in accordance with paragraph 22 (d) of the Advisory Committee on Administrative and Budgetary Questions report of 24 May 1995 (A/49/904).

131. The Administration agrees that user departments should have some flexibility in redeploying support account resources in accordance with General Assembly resolution 49/250. In keeping with this, the Department of Administration and Management has clarified to the programme managers concerned that they have authority to redeploy posts without change in functions within their departments and offices provided that the Office of Programme Planning, Budget and Accounts be informed in a timely manner to enable them to be reflected in the Secretary-General's biannual reports on the use of support account resources.

132. The Administration contends that the present arrangement of sustained interaction between the Department of Administration and Management and the departments/offices concerned, both at the working level and at the level of senior management, constitutes a viable and functional mechanism of managing the

support account resources. From the Administration's point of view any further formalization of this mechanism does not appear to be productive.

133. On the need to expedite action through improved coordination of efforts of the user departments/offices, the Administration is of the view that many of the recruitment delays and ad hoc administrative actions might not have taken place if there had not been difficulties in obtaining timely approval from the General Assembly of the Secretary-General's requests for support account posts.

VI. ACKNOWLEDGEMENT

134. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General, the Under-Secretary-General for Administration and Management, the Under-Secretary-General for Peace-keeping Operations, their officers and members of their staff.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of Great
Britain and Northern Ireland

(Signed) Codanda Ganapathi SOMIAH
Comptroller and Auditor General
of India

7 February 1996

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General Assembly

Distr.
GENERAL

A/50/875
9 February 1996
ENGLISH
ORIGINAL: SPANISH

Fiftieth session
Agenda item 112 (b)

HUMAN RIGHTS QUESTIONS: HUMAN RIGHTS QUESTIONS, INCLUDING ALTERNATIVE APPROACHES FOR IMPROVING THE EFFECTIVE ENJOYMENT OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS

Note verbale dated 17 January 1996 from the Permanent Mission of Peru to the United Nations addressed to the Secretary-General

The Permanent Mission of Peru presents its respects to the Secretary-General of the United Nations and has the honour to transmit herewith a summary of actions violating human rights perpetrated by the Sendero Luminoso and Movimiento Revolucionario Túpac Amaru terrorist groups during the period from 1 October to 30 November 1995.

We should be grateful if you would have this note and its annex circulated as a document of the General Assembly under agenda item 112 (b).

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ANNEX

Summary of actions violating human rights perpetrated by subversive organizations

A. From 1 to 31 October 1995

1. Systematic terrorism

5 October 1995

Department: Huanuco; Province: Leoncio Prado; District: J. Crespo y Castillo

Members of the Peruvian National Police (PNP), together with the representative of the Office of the Public Prosecutor, recovered four mutilated bodies which were identified as those of Jaime Condezo Contreras (age 26), Leoncio Vidal León (age 36), Nelson Presentación Rivera (age 29) and Julio Tolentino Rosas (age 32), who had been murdered by alleged Sendero Luminoso terrorist criminals between kilometres 14 and 19 of the secondary road. The victims, all reformed terrorists, had been acting as civilian officials in the Siete de Octubre community.

7 October 1995

Department: Lima; Province: Lima; District: El Agustino

Alleged terrorist criminals set off an explosive charge consisting of approximately 20 kilograms of dynamite and AN-FO (ammonium nitrate-fuel oil mixture) at the back of the San Cristóbal textile factory, located in Block 2, Avenida Nugget, in the Santa Rosa de Quives development. The explosion injured eight factory workers. The factory itself also suffered material damage, as did the BASA, Tejidos La Unión, and Betún Nugget factories.

14 October 1995

Department: Huancavelica; Province: Huancavelica; District: Acoria

Alleged Sendero Luminoso terrorist criminals detonated a grenade inside a building in the township of Ulahueco Acoria, killing Juan Paucar García (age 20) and Epifanio Paucar García (age 24). Subversive propaganda was found at the scene by members of the PNP.

19 October 1995

Department: La Libertad; Province: Sánchez Carrión; District: Huamachuco

On 1 October, approximately 30 alleged Sendero Luminoso terrorist criminals entered the village of San Antonio de Padua and set fire to five villagers, whose identities are unknown. The subversives fled towards the provinces of Marañón and Pataz.

20 October 1995

Department: San Martín; Province: Tocache

Alleged Sendero Luminoso terrorist criminals intercepted vehicles travelling along the secondary road between Pólvora and Pueblo Libre, and killed four people. Two of the victims were identified as Military Service Corporal Humberto Fasabi Tangoa and Military Service Corporal Tedy Supingahua Córdova, members of Combat Engineer Battalion 112; the other bodies were not identified.

20 October 1995

Department: San Martín; Province: Mariscal Cáceres; District: Campanilla

Alleged Sendero Luminoso terrorist criminals entered a house located in a ravine, one hour from Punta Arenas in the direction of Campanilla. Using breechloaders and revolvers, they shot and killed three people; they also injured and sexually assaulted a woman. They left a sign which referred to the Sendero Luminoso. The woman has reported that the attack was connected with a land dispute. Patrol 26 of the Counter-Insurgency Battalion (Peruvian Army) captured two suspects.

23 October 1995

Department: Pasco; Province: Pasco; District: Chaupimarca

Alleged Sendero Luminoso terrorist criminals set off an explosive device (800 grams of dynamite) at the front door of the home of a merchant, Mr. Gregorio Mauricio Ricra (age 56), located at Jirón Lima 585, Chaupimarca. Considerable damage was caused to the home and to the adjoining buildings, but no personal injuries were reported.

23 October 1995

Department: Huánuco; Province: Huánuco; District: Huánuco

At the Cayumba PNP station, Mr. Santiago Diego Trinidad reported the death of his father Constantino Diego Durand (age 57), who had been shot by alleged Sendero Luminoso terrorist criminals. The incident took place in Chunatahua Alta, Cayumba.

23 October 1995

Department: Junín; Province: Chanchamayo; District: Pichanaki

Four alleged terrorist criminals killed an alleged common criminal, identity unknown, in the township of Alto Kimiri. The victim had allegedly carried out a number of assaults and robberies in the areas of Primavera, Alto Kimiri and Centro Kimiri, claiming to be a member of the Túpac Amaru terrorist organization.

2. Selective terrorism

27 October 1995

Department: San Martín; Province: Tocache; District: Tocache

Alleged Sendero Luminoso terrorist criminals entered the village of La Victoria, Santa Marta, Tocache, and shot and killed Lieutenant-Governor David Benites Viera.

3. Psychological terrorism

2 October 1995

Department: Ancash; Province: Huari; District: Masín

Alleged Sendero Luminoso terrorist criminals left a note on the door at the home of Mr. Serapio Anaya Garay (age 45), a member of the District Council of Masín, Huari, threatening to kill him if he did not leave his home and his official position within two weeks.

7 October 1995

Department: Lima; Province: Lima; District: Miraflores

Alleged Sendero Luminoso terrorist criminals made an anonymous telephone call to the offices of the Alliance Française, located in Block 46, Avenida Arequipa, Miraflores, claiming that an explosive device had been planted there. Members of the PNP Explosives Unit investigated the report, and it proved to be a hoax.

11 October 1995

Department: Piura; Province: Piura; District: Piura

Alleged Sendero Luminoso terrorist criminals mailed a manila envelope containing explosives, set to be triggered upon contact, from the main post office in Piura. It was addressed to Mr. Víctor Ramírez Suárez, who was running for election as mayor of Huancabamba. A subversive note from the Sendero Luminoso was also found, threatening that Mr. Ramírez would be killed if he did not withdraw his candidacy. The letter bomb was defused by the PNP Explosives Unit.

15 October 1995

Department: Huancavelica; Province: Angaraes; District: Lircay

Three alleged Sendero Luminoso terrorist criminals in civilian clothes, armed with AKM rifles, entered the premises of ENTEL-Perú (the Peruvian national telephone company) in the township of Allato-Lircay. The caretaker reported

that the three men inquired about the candidates for the office of mayor of Lircay.

20 October 1995

Department: Junín; Province: Concepción; District: Concepción

The provincial mayor of Concepción, Teodomiro Román Rodríguez, has recently received several anonymous telephone calls from alleged Sendero Luminoso terrorist criminals, threatening to kill him if he continued to run for re-election in the municipal elections of 12 November 1995.

20 October 1995

Department: Lima; Province: Callao; District: Callao

An alleged terrorist criminal made an anonymous telephone call to Jorge Chávez International Airport, saying that an explosive device had been planted in the aircraft OB-1620 belonging to the airline Aerocontinente which was due to fly to Tarapoto. Members of the PNP Explosives Unit investigated the report, and it proved to be a hoax.

23 October 1995

Department: Junín; Province: Huancayo; District: Huancayo

Alleged Sendero Luminoso terrorist criminals, in the name of "Chairman Gonzalo's Annihilation Committee", sent a note to the home of the Subregional Director of Education, Mr. Pedro Ordaya Montero, threatening that if he did not resign within 72 hours, he would be annihilated along with his wife and children. The note, which bore the hammer and sickle emblem, also praised the Sendero Luminoso and Chairman Gonzalo.

4. Attacks on security forces

Nothing to report.

5. Sabotage

4 October 1995

Department: Huánuco; Province: Leoncio Prado; District: J. Crespo y Castillo

At kilometre 14 on the secondary road to Aucayacu, 30 alleged Sendero Luminoso terrorist criminals attacked a Volvo lorry (WO-5163) belonging to Hernán M. Carhuán Inche (age 28). They forced him to drive the vehicle to the place known as "Caymito", at kilometre 22 of the same road, where they unloaded the merchandise (2,000 cartons of lard) and set it on fire. They wrote notes referring to the Sendero Luminoso on the back of the shipping documents.

Incursions

11 October 1995

Department: Apurimac; Province: Aymaraes; District: Yanaca

Fifteen alleged Sendero Luminoso terrorist criminals, carrying firearms, entered Yanaca district, looted a shop and threatened the authorities of the villages of Pancoanca, Ingenio, Pancco and Yuniri.

29 October 1995

Department: Piura; Province: Huancabamba; District: Huarmaca

Four alleged Sendero Luminoso terrorist criminals, armed with three AKM rifles and a handgun, entered the village of Rodeopampa, Huarmaca. They were looking for the mayor of Huarmaca, Manuel Saona Rodríguez, with the intention of executing him, but he fled and disappeared. The alleged terrorist criminals withdrew after approximately one hour in the direction of Sondorillo, Huancabamba.

29 October 1995

Department: Ucayali; Province: Coronel Portillo

In the early morning, alleged Sendero Luminoso terrorist criminals carrying firearms entered Pueblo Nuevo, Pucallpa, killed a woman and stole medicines from the local first-aid post.

31 October 1995

Department: Huancavelica; Province: Castrovirreyna; District: Aurahua

On 18 October 1995, about 15 alleged Sendero Luminoso terrorist criminals carrying firearms entered Aurahua, called the local people together, attempted to convert them to their cause and inquired about teachers who were giving classes there. They also slaughtered animals for their own consumption.

7. Kidnapping

18 October 1995

Department: Junín; Province: Chanchamayo; District: Pichanaki

Three alleged terrorist criminals, travelling in a van with polarized window glass, kidnapped Mrs. Mari Coral Avalos (age 32) from the entrance of her home, located on the bypass road in Pichanaki. She is the wife of Dr. Manuel Vera Aguilar, Director of the casualty department at Pichanaki Hospital.

21 October 1995

Department: Huánuco; Province: Huamalies; District: Monzón

Three alleged Sendero Luminoso terrorist criminals armed with revolvers entered a building located at Jirón Mayta Capac 328 and kidnapped Marco Antonio Palacios Rosales (age 31), the proprietor. Later, at 8 a.m., three alleged terrorist criminals entered the same building and announced that if the money belonging to the Sendero Luminoso base in Monzón was not returned, the victim would be killed.

31 October 1995

Department: Ayacucho; Province: Huamanga

Twelve alleged terrorist criminals kidnapped the juvenile Gloria Huamani Llactahuamán (age 16) in the area of Atacocha. She remained in captivity for two hours and then, taking advantage of her captors' carelessness, escaped and reported to the Rondas Campesinas (rural patrol) of Atamparo.

8. Summary

1.	Systematic terrorism	9
2.	Selective terrorism	1
3.	Psychological terrorism	7
4.	Attacks on security forces	0
5.	Sabotage	1
6.	Incursions	5
7.	Kidnapping	3
	Total	26

B. From 1 to 30 November 1995

1. Systematic terrorism

4 November 1995

Department: Pasco; Province: Oxampampa; District: Villa Rica

At kilometre 3 of the road to the district of Villa Rica, two alleged Movimiento Revolucionario Túpac Amaru terrorist criminals armed with shotguns opened fire on a civilian, Florentino Portillo Zupanca, who suffered a gunshot wound as a result.

6 November 1995

Department: Junín; Province: Chanchamayo; District: Perene

Seven alleged Movimiento Revolucionario Túpac Amaru terrorist criminals forced Delfín Vásquez Pozo, a 38-year-old civilian, from his home in the township of Puerto Yuranaki. His body was found on 8 November 1995 near the road from Puerto Yuranaki to La Florida.

7 November 1995

Department: Ayacucho; Province: La Mar

Eight alleged Sendero Luminoso terrorist criminals (both men and women) armed with long-range firearms attacked 10 vehicles in Tutumbary and Jarapa, La Mar, stealing the passengers' provisions and belongings and forcing each vehicle to pay a "contribution" of 200 new soles. A 37-year-old passenger, Frank Castillo Vidal, suffered a gunshot wound in the attack.

8 November 1995

Department: San Martín; Province: Tocache; District: Tocache

Fifteen alleged Sendero Luminoso terrorist criminals attacked the village of Alto Limón, dragging from their homes Máximo Estereo Vilca Rodríguez (age 36), Vice-Chairman of the local Self-Defence Committee, who was then shot to death, and Marino Chuquicondori Gómez (age 28), a civilian, who suffered a gunshot wound.

9 November 1995

Department: Piura; Province: Ayabaca; District: Pacaipampa

About five alleged Sendero Luminoso terrorist criminals shot Artemiza Campos Ruiz (age 47) to death in the vicinity of the No. A - Pacaipampa bridge and left behind subversive propaganda referring to the Sendero Luminoso and "Comrade Gonzalo". They later stopped three vehicles which were travelling through the area on their way to Morropón, seized 10,000 new soles and jewellery and fled towards Ninjal, Palo Blanco.

9 November 1995

Department: Apurimac; Province: Aymaraes

Alleged Sendero Luminoso terrorist criminals entered Laime, Aymaraes, and shot the municipal official to death.

10 November 1995

Department: Piura; Province: Huancabamba; District: Sondor

About six alleged Sendero Luminoso terrorist criminals, including two women, armed with long-range firearms burst into the home of Orlando Elera Carrasco (age 71) and Hermelinda Correa Surita (age 61), located in the village of Mandor, Sondor, shooting them to death and trying to bully the peasants into abandoning the Elera estate. They then fled towards San Felipe-Sallique-Jaen-Huarmaca.

10 November 1995

Department: Lima; Province: Callao; District: Callao

Two alleged terrorist criminals riding on a Honda motorcycle with licence plate number NI-2442 opened fire on two traffic policemen who had stopped them between Avenida Faucett and Avenida Morales Duárez, seriously wounding non-commissioned officer (third class) Mario Vidalón Morales of the Peruvian National Police, who later died at the San José, Callao hospital. The alleged terrorists fled in a car bearing license plate number SO-1115.

11 November 1995

Department: Ayacucho; Province: La Mar; District: Tambo

About 30 alleged Sendero Luminoso terrorist criminals (both men and women) armed with long-range firearms entered Ocarapo, where they murdered the Chairman of the Self-Defence Committee, León Huamán Huacho, and a patrolman. They also took one thousand 7.62 calibre cartridges, one hundred .12 calibre cartridges and five Mosberg shotguns. The direction in which they fled is unknown.

17 November 1995

Department: Ica; Province: Ica; District: Santiago

An unknown number of alleged Sendero Luminoso terrorist criminals threatened to kill Mr. Ismael Francisco Carpio Solis, the mayor-elect of the district of Santiago, Ica-95. They also fired shots in his home and later fled in an unknown direction.

21 November 1995

Department: Junín; Province: Satipo; District: Río Tambo

Alleged Sendero Luminoso terrorist criminals attacked a group of patrolmen from Pichiqui, Chchireni sector (left bank of the Ene river) as they were collecting seed. Patrolman Pedro Humpiri Chemate (age 22), who was shot twice with a .16 calibre shotgun in the head and shoulder, subsequently died.

22 November 1995

Department: Junín; Province: Huancayo; District: Huancayo

Alleged Sendero Luminoso terrorist criminals detonated an explosive device in the lavatories of the Turismo Central transport company, located at Avenida Ferrocarril 161, Huancayo, causing slight material damage.

25 November 1995

Department: Puno; Province: Huancane; District: Huancane

Alleged Sendero Luminoso terrorist criminals detonated three explosive devices (home-made bombs) near the PNP police station and a municipal building while about 500 members of the Front for the Defence of the Interests of the People of Huancane were marching through the streets of the area. The terrorist criminals also blocked the Huancane-Juliaca road with rocks and set fire to the mayor's house.

2. Selective terrorism

Nothing to report.

3. Psychological terrorism

6 November 1995

Department: Pasco; Province: Pasco; District: Huayllay

Alleged Sendero Luminoso terrorist criminals telephoned to threaten Mr. César Carranza Cristóbal, the current mayor of Huayllay, warning him not to stand for re-election or his life and his relatives' lives would be in danger. Sendero Luminoso and Movimiento Revolucionario Túpac Amaru pamphlets were also found by a municipal worker in the theatre on 22 October 1995.

9 November 1995

Department: Lima; Province: Lima; District: Breña

An anonymous male caller informed the municipality of Breña that an explosive device had been placed on the municipality's premises. Members of the PNP Explosives Unit determined that it was a hoax.

13 November 1995

Department: Lima; Province: Lima; District: La Molina

Alleged Sendero Luminoso terrorist criminals telephoned Ms. Tatiana Sebastiabi, an employee of the Mitsui, La Molina, company and threatened to sabotage that company if it did not pay a certain "contribution".

13 November 1995

Department: Lima; Province: Lima; District: Lima

An operator of the Peruvian Telephone Company (Jirón Washington exchange), in Lima, received an anonymous telephone call from an alleged terrorist criminal (a male voice) which announced: "We are going to place an explosive device on the fourth floor". The call was made from telephone number 450-4746, which is registered in the name of Edmundo Davalos Alvarado, Calle San José 435, Villa Maria del Triunfo.

18 November 1995

Department: Junín; Province: Huancayo

Alleged terrorist criminals telephoned Dr. Daniel Sánchez Santibáñez, Chairman of the Special Electoral Committee of Huancayo, several times at home and threatened to kill him.

20 November 1995

Department: Lima; Province: Lima; District: San Isidro

An alleged Sendero Luminoso terrorist criminal made an anonymous telephone call to Mr. Ku, Chief of Security of the Chinese embassy on Avenida Javier Prado, San Isidro, with the following message: "Today or tomorrow, an attack will be made on this embassy because it failed to defend the interests of Sendero Luminoso". The Emergency Squad of the police force has been reinforced.

20 November 1995

Department: Lima; Province: Lima; District: Lima

Alleged terrorist criminals made an anonymous telephone call to Mrs. Mirtha Gutiérrez Rojas, an operator of the international service of the Peruvian Telephone Company informing her that an explosive device had been placed in the Washington building located at Jirón Washington 1390, Lima. Members of the PNP Explosives Unit determined that it was a hoax.

23 November 1995

Department: Lima; Province: Lima; District: Lima

Alleged terrorist criminals made an anonymous telephone call to Ms. Julia Pacheco, operator on duty at the Peruvian Telephone Company located at Jirón Washington 1360 with the following message: "Evacuate the room because a bomb will explode in five minutes". Members of the PNP Explosives Unit determined that it was a hoax.

4. Attacks on security forces

1 November 1995

Department: Lima; Province: Lima; District: San Martín de Porres

Three alleged Sendero Luminoso terrorist criminals in a white Toyota car without license plates fired five shots at personnel of the Peruvian Army and National Police who were guarding the offices of the National Electoral Commission located in Block 20, Avenida Tomás Vale, San Martín de Porres. No one was injured nor was there any material damage. The subversives fled in an unknown direction.

11 November 1995

Department: San Martín; Province: Tocache; District: Uchiza

A Peruvian Army patrol of Counter-Insurgency Battalion 26 was attacked by alleged Sendero Luminoso terrorist criminals in the Porvenir and Santa Rosa (Río Mishollo) sector. Corporal Abel García Paredes was slightly wounded as a result.

18 November 1995

Department: Lima; Province: Lima; District: Santa Anita

Three alleged Sendero Luminoso terrorist criminals opened fire on a patrol car, license plate number OA-2677, of the Santa Anita police station at Calle Los Canarios 361. PNP non-commissioned officers (third class) Luis Fernández Quispe and Raúl Aguilar Aponte suffered gunshot wounds as a result and were evacuated to Hipólito Unanue hospital, El Agustino. An alleged terrorist criminal known as Lewis Owart was captured, and a revolver with the initials "GC" was seized.

5. Sabotage

Nothing to report.

6. Incursions

5 November 1995

Department: La Libertad; Province: Sánchez Carrión; District: Huamachuco

Five alleged Sendero Luminoso terrorist criminals armed with firearms entered Cochabamba, Huamachuco, and painted graffiti on a number of buildings, consisting of Sendero Luminoso slogans and the following message to the people: "Do not vote in the municipal elections of 12 November 1995". They also called a number of local inhabitants together and ordered them to join the armed struggle.

17 November 1995

Department: Ayacucho; Province: La Mar; District: San Miguel

About 50 alleged Sendero Luminoso terrorist criminals armed with long-range firearms (light automatic rifles, AFM rifles and shotguns) raided the community of Rayana, San Miguel, for provisions and withdrew from the area on 18 November 1995 at 9 p.m. No personal injuries were reported.

20 November 1995

Department: Ayacucho, Province: La Mar, District: San Miguel

About 50 alleged Sendero Luminoso terrorist criminals entered the community of Chacca, San Miguel, and made off with three shotguns (a Mossver and two breech-loaders), provisions and three horses.

7. Kidnapping

Nothing to report.

8. Summary

1.	Systematic terrorism	13
2.	Selective terrorism	0
3.	Psychological terrorism	8
4.	Attacks on security forces	3
5.	Sabotage	0
6.	Incursions	3
7.	Kidnapping	0
	Total	27